

SCHEDULES

SCHEDULE 18

VAT GROUPS: ELIGIBILITY

PART 2

CONSEQUENTIAL AMENDMENTS

VATA 1994

- 5 (1) Section 43 (groups of companies) is amended in accordance with this paragraph.
- (2) In subsection (1), for “bodies corporate” substitute “persons”.
- (3) In subsection (1AA)—
- (a) in paragraph (c)(ii), for “body which” substitute “person who”;
 - (b) in the closing words, for “body” substitute “person”.